

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application. Please cancel claims 27, 29-32, 37, and 39-41. Please amend claims 25, 26, and add new claims 42-44, as follows:

Listing of Claims:

1-24. (Cancelled)

25. (Currently amended) A semiconductor structure, comprising:

a trench formed in a substrate;

a ~~first~~ layer of a silicon nitride ~~first material~~ formed over the substrate and having a tapered opening therethrough over the trench, the tapered opening having a first dimension on a first side adjacent the trench less than a second dimension on a second opposite side of the silicon nitride ~~first~~ layer; and

a mask layer formed over the first layer and having an opening therethrough having a dimension less than the second dimension of the tapered opening of the first layer.

26. (Currently amended) The semiconductor structure of claim 25 wherein the tapered opening of the silicon nitride ~~first~~ layer undercuts the opening of the mask layer.

27. (Cancelled)

28. (Original) The semiconductor structure of claim 25 wherein the mask layer comprises a layer of a silicon oxide material.

29-32. (Cancelled)

33. (Previously presented) A semiconductor structure, comprising:

a trench formed in a substrate, the trench having an opening with a trench opening dimension;

a first layer of a silicon nitride material formed over the substrate and having a first side proximate to the substrate and a second side opposite of the first side, and further having an opening therethrough over the trench, the opening having a first dimension along the first side approximately equal to the trench opening dimension and a second dimension along the second side greater than the first dimension; and

a mask layer formed adjacent the second side of the first layer of silicon nitride, the mask layer having an opening over the opening through the first layer of silicon nitride with a dimension that is less than the second dimension.

34. (Original) The semiconductor structure of claim 33 wherein the materials from which the substrate and the first layer are formed can be selectively etched with respect to one another.

35. (Original) The semiconductor structure of claim 33 wherein the opening of the first layer is tapered.

36. (Original) The semiconductor structure of claim 33 wherein the opening of the first layer is faceted.

37-41. (Cancelled)

42. (New) A semiconductor structure, comprising:

a trench formed in a substrate;

a layer of insulating material formed over the substrate and having a tapered opening therethrough over the trench, the tapered opening having a first dimension on a first side adjacent the trench less than a second dimension on a second opposite side of the layer; and

a silicon oxide mask layer formed over the layer of insulating material and having an opening therethrough having a dimension less than the second dimension of the tapered opening of the layer of insulating material.

43. (New) The semiconductor structure of claim 42 wherein the tapered opening of the layer of insulating material undercuts the opening of the silicon oxide mask layer.

44. (New) The semiconductor structure of claim 42 wherein the layer of insulating material comprises a silicon nitride layer.